



Trustees' Financial Summary

FY2015-16

Submit ID: 0069-79012649

05 Carbon County

0069 Roberts K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: JaLayne Obert **Phone #:** (406) 445-2422

(Signature)

(Date)

Chair, Board of Trustees: Sarah Devries

(Signature)

(Date)

County Superintendant Jane Swanson-Webb

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Miscellaneous Aggregate	LOCAL		
009	Boys and Girls Club	LOCAL		
014	RCF Halvorsen	LOCAL		
201	Deferred Maintenance & Energy Efficiency	STATE		NA
329	Jobs for Montana Graduates	STATE		State
335	Medicaid	STATE		State
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
416	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
450	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
456	IDEA Part B	FEDERAL		84.027
460	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
465	Academic Excellence	STATE		
629	Jobs for Montana Graduates	STATE		State
639	Vo Ed All Career & Tech Ed Programs	STATE		State
729	Jobs for Montana Graduates	STATE		State

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	117,773.63	42,027.89	149,603.60	7,424.38
02	Taxes Receivable - Real and Personal (120-149)	8,864.00	1,281.06	1,037.15	
03	Taxes Receivable - Protested (150-159)	3.46	0.22	0.46	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	126,641.09	43,309.17	150,641.21	7,424.38
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	8,867.46	1,281.28	1,037.61	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	117,773.63	42,027.89	149,603.60	7,424.38
52	TOTAL FUND BALANCE/EQUITY	117,773.63	42,027.89	149,603.60	7,424.38
53	TOTAL LIABILITIES AND FUND BALANCE	126,641.09	43,309.17	150,641.21	7,424.38

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Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	1,595.39	48,567.15	32,361.31	
02 Taxes Receivable - Real and Personal (120-149)	5.62			
03 Taxes Receivable - Protested (150-159)	0.27			
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	1,601.28	48,567.15	32,361.31	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)	5.89			
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget	1,595.39	48,567.15	32,361.31	
52 TOTAL FUND BALANCE/EQUITY	1,595.39	48,567.15	32,361.31	
53 TOTAL LIABILITIES AND FUND BALANCE	1,601.28	48,567.15	32,361.31	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,515.10			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,515.10			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	5,515.10			
52	TOTAL FUND BALANCE/EQUITY	5,515.10			
53	TOTAL LIABILITIES AND FUND BALANCE	5,515.10			

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19,059.62	14.95		6,292.41
02	Taxes Receivable - Real and Personal (120-149)	736.67			3,701.32
03	Taxes Receivable - Protested (150-159)				1.27
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	19,796.29	14.95		9,995.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	736.67			3,702.59
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	19,059.62	14.95		6,292.41
52	TOTAL FUND BALANCE/EQUITY	19,059.62	14.95		6,292.41
53	TOTAL LIABILITIES AND FUND BALANCE	19,796.29	14.95		9,995.00

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,185.38	16,812.49		
02	Taxes Receivable - Real and Personal (120-149)		736.58		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	7,185.38	17,549.07		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		736.58		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	7,185.38	16,812.49		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	7,185.38	16,812.49		
53	TOTAL LIABILITIES AND FUND BALANCE	7,185.38	17,549.07		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	62,188.47		40,041.50	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	62,188.47		40,041.50	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	62,188.47		40,041.50	
52	TOTAL FUND BALANCE/EQUITY	62,188.47		40,041.50	
53	TOTAL LIABILITIES AND FUND BALANCE	62,188.47		40,041.50	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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	Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	206,004.07	209,892.79
1190	Penalties and Interest on Taxes	1,874.57	655.43
1510	Interest Earnings	1,147.25	1,684.25
3110	Direct State Aid	490,660.64	529,274.06
3111	Quality Educator	47,531.25	46,305.88
3112	At Risk Student	2,913.07	2,766.73
3113	Indian Education For All	2,407.20	2,547.36
3114	American Indian Achievement Gap	200.00	205.00
3115	State Spec Ed Allowable Cost Pymt to Districts	17,813.25	20,981.78
3116	Data For Achievement	1,770.00	2,440.00
3118	Natural Resource Development	3,496.53	5,941.95
3120	State Guaranteed Tax Base Aid	244,782.81	267,239.50
3444	State School Block Grant	35,835.25	35,835.25
3446	SB96 Block Grant Reimbursement	2,064.91	0.00
3460	Montana Oil and Gas Tax	779.42	893.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,059,280.22	1,126,663.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	382,808.76	377,005.68	
			2XX Personal Services - Employee Benefits	63,705.88	74,901.01	
			3XX Purchased Professional and Technical Services	2,755.00	7,732.00	
			4XX Purchased Property Services	2,642.30	1,144.10	
			5XX Other Purchased Services	817.58	59.40	
			6XX Supplies and Materials	57,134.05	44,656.44	
			810 Dues and Fees	592.80	952.64	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	23,878.00	23,180.01	
			2XX Personal Services - Employee Benefits	89.09	86.48	
			3XX Purchased Professional and Technical Services	1,045.58	1,658.30	
			5XX Other Purchased Services	0.00	36.80	
			6XX Supplies and Materials	56.00	956.00	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	18,710.52	24,648.96	
			2XX Personal Services - Employee Benefits	80.09	6,981.73	
			3XX Purchased Professional and Technical Services	300.00	300.00	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	263.20	170.20
			6XX Supplies and Materials	858.75	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	60,461.37	66,301.99
			2XX Personal Services - Employee Benefits	11,514.10	12,571.85
			3XX Purchased Professional and Technical Services	1,189.50	694.00
			5XX Other Purchased Services	5,744.14	7,126.36
			6XX Supplies and Materials	3,203.77	1,845.03
			810 Dues and Fees	2,144.00	2,685.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	27,519.57	29,104.04
			2XX Personal Services - Employee Benefits	119.72	116.73
			5XX Other Purchased Services	0.00	57.50
		25XX Support Services - Business			
			1XX Personal Services - Salaries	31,050.69	35,730.47
			2XX Personal Services - Employee Benefits	10,369.67	12,451.05
			3XX Purchased Professional and Technical Services	0.00	9,510.00
			4XX Purchased Property Services	2,520.00	4,060.00
			5XX Other Purchased Services	6,091.81	7,415.36
			6XX Supplies and Materials	699.39	710.41
			810 Dues and Fees	2,930.00	3,660.03
			8XX Other Expenditures	682.49	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	41,175.35	40,641.02
			2XX Personal Services - Employee Benefits	2,174.10	2,031.69
			3XX Purchased Professional and Technical Services	646.58	685.02
			4XX Purchased Property Services	83,229.25	59,758.81
			5XX Other Purchased Services	16,803.00	18,598.00
			6XX Supplies and Materials	12,063.89	13,431.06
			7XX Property and Equipment Acquisition	0.00	25,500.00
			810 Dues and Fees	187.00	147.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	17,940.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	46,741.51	52,734.32
			2XX Personal Services - Employee Benefits	7,323.43	7,131.90
			5XX Other Purchased Services	361.72	1,024.78
			6XX Supplies and Materials	54.17	99.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,959.46	2,012.46

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	316 Data For Achievement					
		1XXX Instruction				
			3XX Purchased Professional and Technical Services	0.00	2,440.00	
		24XX Support Services - School Administration				
			6XX Supplies and Materials	1,770.00	0.00	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			810 Dues and Fees	2,407.20	2,547.36	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			1XX Personal Services - Salaries	17,978.16	23,671.30	
			2XX Personal Services - Employee Benefits	6,369.84	6,986.19	
			6XX Supplies and Materials	1,693.58	54.40	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	543.57	1,347.50	
			2XX Personal Services - Employee Benefits	5.89	94.28	
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	3,850.00	1,687.50	
			2XX Personal Services - Employee Benefits	20.86	8.48	
			5XX Other Purchased Services	2,739.78	3,334.92	
			810 Dues and Fees	250.00	118.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	6,532.58	7,757.50	
			2XX Personal Services - Employee Benefits	389.39	347.64	
			6XX Supplies and Materials	5,001.40	3,577.31	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	33,283.00	29,055.15	
			2XX Personal Services - Employee Benefits	334.37	157.77	
			6XX Supplies and Materials	0.00	10,274.93	
			810 Dues and Fees	2,725.00	2,725.00	
	910 Food Services					
		31XX Food Services				
			6XX Supplies and Materials	31,638.62	28,290.51	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,052,230.52</u>	<u>1,124,720.37</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					115,830.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,126,663.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,124,720.37	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					117,773.63	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	21,255.45	29,987.32
	1190 Penalties and Interest on Taxes	179.33	79.42
	1510 Interest Earnings	236.26	277.74
	2220 County On-Schedule Trans Reimb	23,291.91	17,350.04
	3210 State On-Schedule Trans Reimb	23,291.91	17,350.05
	3444 State School Block Grant	1,774.35	1,774.35
	3446 SB96 Block Grant Reimbursement	160.88	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		70,190.09	66,818.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	6,868.76
			2XX Personal Services - Employee Benefits	0.00	21.42
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	3,014.25
			2XX Personal Services - Employee Benefits	0.00	1,129.99
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	43,048.89	27,666.02
			2XX Personal Services - Employee Benefits	3,590.11	1,195.46
			3XX Purchased Professional and Technical Services	277.30	672.33
			4XX Purchased Property Services	13,333.21	18,224.02
			5XX Other Purchased Services	230.00	250.00
			6XX Supplies and Materials	10,299.23	7,407.85
			810 Dues and Fees	125.00	138.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				70,903.74	66,588.10



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					41,797.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					66,818.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					66,588.10	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					42,027.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	33,528.92	24,960.37
	1190 Penalties and Interest on Taxes	273.45	93.53
	1510 Interest Earnings	1,116.36	1,208.54
	5200 Sale or Compensation for Loss of Assets	0.00	3,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		34,918.73	29,262.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	0.00	98,335.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	98,335.00	

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					218,676.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,262.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					98,335.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					149,603.60 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	51.55	77.88
	1611 National School Lunch Program	24,365.00	21,362.30
	1622 Breakfast Sales	8,980.20	7,198.64
	1632 Daily Adult Sales	2,748.75	2,591.70
	3220 State Food Services Match	0.00	232.34
	4550 Federal Child Nutrition	23,534.58	19,234.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		59,680.08	50,697.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	37,188.99	33,142.12
			2XX Personal Services - Employee Benefits	8,028.69	8,227.25
			5XX Other Purchased Services	125.00	0.00
			6XX Supplies and Materials	11,963.23	9,088.83
			810 Dues and Fees	85.00	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				57,390.91	50,543.20

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance					7,270.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50,697.12 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					50,543.20 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,424.38 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	410.41	129.31
	1190 Penalties and Interest on Taxes	45.96	0.27
	1510 Interest Earnings	26.70	35.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		483.07	164.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services		
				0.00	3,410.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	3,410.00	

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					4,840.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					164.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,410.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,595.39 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	344.65	432.39
	2240 County Retirement Distribution	136,088.74	149,717.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		136,433.39	150,149.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	61,609.01	60,701.02
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	3,704.89	3,541.67
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	3,052.56	4,059.71
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	10,673.54	11,582.92
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	4,174.31	4,453.86
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	5,542.59	5,905.81
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	6,011.67	6,149.11
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	4,442.06	4,001.86
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	7,536.04	8,532.73
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	21,339.00	23,000.00
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	2,933.10	3,530.44
	710	School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	84.52	213.32
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	626.62	278.13



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,016.36	1,225.64	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	4,434.59	3,572.26	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	4,338.32	3,961.52	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				141,519.18	144,710.00	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					43,127.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					150,149.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					144,710.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					48,567.15	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
001	Miscellaneous Aggregate	
	1510 Interest Earnings	211.91
335	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	94,257.92
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,570.62
416	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	852.00
450	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	6,707.56
456	IDEA Part B	
	5700 Resources Transferred from Other School Districts or Cooperatives	7,500.00
460	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	24,923.00
639	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	3,727.00
729	Jobs for Montana Graduates	
	3290 State - Other State Grants	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		148,750.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
009	Boys and Girls Club			
	1XX Regular Education Programs - Elementary/Secondary			
	222X Educational Media Services			
		6XX	Supplies and Materials	1,940.00
			009 Subtotal	1,940.00
014	RCF Halvorsen			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX	Supplies and Materials	26.03
			014 Subtotal	26.03
201	Deferred Maintenance & Energy Efficiency			
	366 OTO Capital Invest & Deferred Maintenance			
	4XXX Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	6,137.43
			201 Subtotal	6,137.43



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
329	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
	1XXX Instruction				
		5XX	Other Purchased Services		203.36
			329 Subtotal		203.36
335	Medicaid				
	890 Other Community Services				
	33XX Community Services				
		3XX	Purchased Professional and Technical Services		100,451.64
			335 Subtotal		100,451.64
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		1XX	Personal Services - Salaries		5,154.16
		2XX	Personal Services - Employee Benefits		1,998.36
		3XX	Purchased Professional and Technical Services		500.00
		5XX	Other Purchased Services		117.65
		6XX	Supplies and Materials		787.42
			415 Subtotal		8,557.59
416	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		500.00
		6XX	Supplies and Materials		352.00
			416 Subtotal		852.00
450	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		5,731.50
		2XX	Personal Services - Employee Benefits		965.08
			450 Subtotal		6,696.58
456	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
		1XX	Personal Services - Salaries		6,420.34
		2XX	Personal Services - Employee Benefits		1,079.66
			456 Subtotal		7,500.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
460	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		21,459.99
			2XX Personal Services - Employee Benefits		3,462.44
			460 Subtotal		24,922.43
465	Academic Excellence				
	465	Federal Miscellaneous Grants from OPI			
		1XXX	Instruction		
			5XX Other Purchased Services		771.48
			465 Subtotal		771.48
629	Jobs for Montana Graduates				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			5XX Other Purchased Services		100.20
			629 Subtotal		100.20
639	Vo Ed All Career & Tech Ed Programs				
	390	State Career & Technical Ed Entitlement - Undistributed			
		34XX	Extracurricular - Activities		
			5XX Other Purchased Services		3,727.00
			639 Subtotal		3,727.00
729	Jobs for Montana Graduates				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			5XX Other Purchased Services		817.55
			729 Subtotal		817.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					162,703.29

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					46,314.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					148,750.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					162,703.29 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					32,361.31 (5)



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Miscellaneous Aggregate	211.91	0.00	211.91
009 Boys and Girls Club	0.00	1,940.00	-1,940.00
014 RCF Halvorsen	0.00	26.03	-26.03
201 Deferred Maintenance & Energy Efficiency	0.00	6,137.43	-6,137.43
329 Jobs for Montana Graduates	0.00	203.36	-203.36
335 Medicaid	94,257.92	100,451.64	-6,193.72
415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,570.62	8,557.59	13.03
416 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	852.00	852.00	0.00
450 Title I, Part A, Improving Basic Programs	6,707.56	6,696.58	10.98
456 IDEA Part B	7,500.00	7,500.00	0.00
460 Title I, Part A, Improving Basic Programs	24,923.00	24,922.43	0.57
465 Academic Excellence	0.00	771.48	-771.48
629 Jobs for Montana Graduates	0.00	100.20	-100.20
639 Vo Ed All Career & Tech Ed Programs	3,727.00	3,727.00	0.00
729 Jobs for Montana Graduates	2,000.00	817.55	1,182.45
Total	148,750.01	162,703.29	-13,953.28



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	5,200.00	2,500.00
	1510 Interest Earnings	13.16	22.31
	3260 State Driver's Education Reimbursement	1,633.24	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,846.40	2,522.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	1,400.00	2,600.00
			2XX Personal Services - Employee Benefits	7.58	14.82
			5XX Other Purchased Services	574.52	105.80
			6XX Supplies and Materials	323.16	233.27
			810 Dues and Fees	10.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,315.26	2,953.89

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					5,946.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,522.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,953.89 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,515.10 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	16,736.04
	1190 Penalties and Interest on Taxes	0.00	24.05
	1510 Interest Earnings	52.49	95.50
	3281 State Technology Aid	1,117.35	1,162.59
	3445 State Combined Fund School Block Grant	16,150.61	16,150.61
	3447 SB96 Combined Block Grant Reimbursement	1,095.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18,416.08	34,168.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	19,277.55	10,793.00
			6XX Supplies and Materials	9,307.96	4,411.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				28,585.51	15,204.50

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	95.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,168.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,204.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,059.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.10	0.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.10</u>	<u>0.11</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance						14.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						14.95	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 50
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	82,984.47	87,521.57	
	1190 Penalties and Interest on Taxes	747.42	268.29	
	1510 Interest Earnings	213.82	327.49	
	3120 State Guaranteed Tax Base Aid	9,721.60	6,152.93	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		93,667.31	94,270.28	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	70,000.00	75,000.00
			850 Interest on Debt	28,322.50	25,067.50
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				98,672.50	100,417.50

Schedule Of Changes Worksheet					Fund Code 50
Beginning Fund Balance					12,439.63 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					94,270.28 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					100,417.50 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,292.41 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	58.60	58.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>58.60</u>	<u>58.61</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	114.99
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	0.00	795.58
		6XX	Supplies and Materials	0.00	77.04
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	0.00	2,362.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>3,350.18</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	10,476.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,350.18	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,185.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	16,736.13
	1190 Penalties and Interest on Taxes	0.00	24.07
	1510 Interest Earnings	0.00	52.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>16,812.49</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						16,812.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						16,812.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 81
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	344.46	434.22	
	1920 Contributions/Donations from Private Sources	1,000.00	2,000.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,344.46</u>	<u>2,434.22</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81
PRC	Program	Function	Object	2015 Value	2016 Value
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	2,750.00	2,143.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,750.00</u>	<u>2,143.56</u>

Schedule Of Changes Worksheet						Fund Code 81
Beginning Fund Balance						61,897.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,434.22 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,143.56 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						62,188.47 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	64,986.59	64,053.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>64,986.59</u>	<u>64,053.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	62,211.85	58,832.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>62,211.85</u>	<u>58,832.38</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	34,820.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	64,053.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,832.38	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	40,041.50	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	28,764.96	30,431.04
XX	39X	1XXX	112 Certified Teacher Staff Salaries	17,978.16	21,457.72
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	425,761.97	364,287.30
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	12,082.36	423.01
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	492.90	0.00
XX	XXX	26XX	41X Energy Utility Services	43,906.43	35,807.16
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	3,410.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	18,295.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	18,295.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,098.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	26,345.09
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	66,412.46
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	52,734.32	0.00	0.00	0.00	0.00
280	1XXX	2XX	7,131.90	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,024.78	3,410.00	0.00	0.00	0.00
280	1XXX	6XX	99.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,012.46	0.00	0.00	0.00	0.00
Totals			63,002.46	3,410.00	0.00	0.00	0.00

66,412.46

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	11,257.00	0.00	0.00	0.00	11,257.00
Buildings	2,312,970.00	0.00	0.00	0.00	2,312,970.00
Machinery and Equipment	612,439.00	0.00	141,775.00	39,000.00	715,214.00
Totals at Historical Cost	2,936,666.00	0.00	141,775.00	39,000.00	3,039,441.00
Depreciation					
Improvement Accum	4,140.00	0.00	345.00	0.00	4,485.00
Building Accum	611,666.00	0.00	40,365.00	0.00	652,031.00
Machinery and Equipment Accum	461,010.00	-54,855.00	42,444.00	39,000.00	409,599.00
Total Accumulated Depreciation	1,076,816.00	-54,855.00	83,154.00	39,000.00	1,066,115.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,859,850.00	54,855.00	58,621.00	0.00	1,973,326.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	22,540.00	0.00	0.00
General Administration (23XX)	750.00	0.00	0.00
Operations and Maintenance (26XX)	8,425.00	0.00	0.00
Transportation (27XX)	37,160.00	0.00	0.00
Food Service (31XX)	2,304.00	0.00	0.00
Extracurricular (34XX, 35XX)	11,975.00	0.00	0.00
Total Depreciation for FY2016	83,154.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	31,224.34	0.00	0.00	1,890.70	29,333.64	0.00	29,333.64
Total Governmental Activity							
Non-bond Long-Term Liabilities	31,224.34	0.00	0.00	1,890.70	29,333.64	0.00	29,333.64
Bond(s)							
07/15/2001	255,000.00	0.00	37,500.00	0.00	217,500.00	40,000.00	177,500.00
07/15/2001	255,000.00	0.00	37,500.00	0.00	217,500.00	40,000.00	177,500.00
Total Governmental Activity							
Bond Long-Term Liabilities	510,000.00	0.00	75,000.00	0.00	435,000.00	80,000.00	355,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	151,904.01	0.00	7,129.64	144,774.37
Net Pension - TRS	774,182.00	0.00	9,883.00	764,299.00